[4830-01-p]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 51

[REG-123286-14]

RIN 1545-BM26

Branded Prescription Drug Fee; Correction

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Correction to a notice of proposed rulemaking by cross-reference to temporary regulations.

SUMMARY: This document contains corrections to a notice of proposed rulemaking by cross-reference to temporary regulations (REG-123286-14) that was published in the **Federal Register** on Monday, July 28, 2014 (79 FR 43699). The proposed regulations relate to the branded prescription drug fee. The proposed regulations modify the definition of controlled group for purposes of the branded prescription drug fee.

DATES: Written or electronic comments and requests for a public hearing for the notice of proposed rulemaking by cross-reference to temporary regulations published at 79 FR 43699, June 28, 2014, are still being accepted and must be received by October 27, 2014.

FOR FURTHER INFORMATION CONTACT: Celia Gabrysh at (202) 317-6855 (not a toll free number).

SUPPLEMENTARY INFORMATION:

Background

The notice of proposed rulemaking by cross-reference to temporary regulations (REG-123286-14) that is the subject of these corrections is under section 9008 of the Patient Protection and Affordable Care Act.

Need for Correction

As published, the notice of proposed rulemaking by cross-reference to temporary regulations (REG-123286-14) contains an error that may prove to be misleading and is in need of clarification.

Correction of Publication

Accordingly, the notice of proposed rulemaking by cross-reference to temporary regulations (REG-123286-14), that was the subject of FR Doc. 2014-17698, is corrected as follows:

On page 43699, in the preamble, second column, under the caption "ADDRESSES", the twelfth line from the bottom of the column, the language "delivered to: CC:PA:LPD:PR Monday" is corrected to read "delivered Monday".

Martin V. Franks
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